

## Message Text

LIMITED OFFICIAL USE

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61

ORIGIN TRSE-00

INFO OCT-01 ARA-11 ADP-00 EB-11 SSO-00 COME-00 INRE-00

CIAE-00 INR-09 NSAE-00 RSC-01 L-03 /036 R

TX 387

DRAFTED BY TREASURY: MFIELD

3/13/73 EXT:2589

APPROVED BY EB/ IFD/ OMA: JKRIZAY

TREASURY: NGORDON

EB/ IFD/ OMA: WMILAM

ARA/ LA/ BC: DERBE

----- 044330

O 132236 Z MAR 73

FM SECSTATE WASHDC

TO AMEMBASSY SANTIAGO IMMEDIATE

LIMITED OFFICIAL USE STATE 046247

E. O. 11652: GDS

TAGS: EFIN

SUBJECT: RECIPROCAL TAX EXEMPTION FOR TRANSPORTATION  
SERVICES

REF: SANTIAGO 0582

1. REGRET DELAY IN REPLYING. CAREFUL SEARCH BY IRS OF  
DISTRICT OFFICES AND SERVICE CENTERS INDICATES THAT  
LAN- CHILE HAS NOT BEEN FILING U. S. RETURNS. THUS, THE  
COMPANY DOES NOT APPEAR TO HAVE AN EXEMPTION, BUT WE ARE  
UNABLE TO TELL IF THEY HAVE TAXABLE INCOME. THIS  
INFORMATION HAS BEEN RELAYED TO THE IRS OFFICE OF  
INTERNATIONAL OPERATIONS FOR APPROPRIATE ACTION. EMBASSY  
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MAY WISH TO POINT OUT TO GOC IN SUGGESTING PROMPT ACTION  
ON RECIPROCAL EXEMPTION AGREEMENT THAT U. S. LAW PROVIDES  
SEPARATE PENALTIES FOR FAILURE TO FILE A RETURN AND  
FAILURE TO PAY TAX, AS WELL AS INTEREST ON THE AMOUNT OF  
TAX DUE. THERE IS NO STATUTE OF LIMITATIONS ON THE  
ASSESSMENT OF TAX IF NO RETURN WAS FILED. ROGERS

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\*\*\* Current Handling Restrictions \*\*\* n/a

\*\*\* Current Classification \*\*\* LIMITED OFFICIAL USE

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** n/a  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 13 MAR 1973  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** martinjw  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1973STATE046247  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** MFIELD  
**Enclosure:** n/a  
**Executive Order:** n/a  
**Errors:** n/a  
**Film Number:** n/a  
**From:** SECSTATE WASHDC  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1973/newtext/t19730332/aaaahzdh.tel  
**Line Count:** 72  
**Locator:** TEXT ON-LINE  
**Office:** ORIGIN TR  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:**  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 73 SANTIAGO 0582  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** martinjw  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 16 JAN 2002  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <16-Jan-2002 by martinjw>; APPROVED <22 FEB 2002 by martinjw>  
**Review Markings:**

Declassified/Released  
US Department of State  
EO Systematic Review  
30 JUN 2005

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** <DBA CORRECTED> wfs 971212  
**Subject:** RECIPROCAL TAX EXEMPTION FOR TRANSPORTATION SERVICES  
**TAGS:** EFIN, CI  
**To:** SANTIAGO  
**Type:** TE  
**Markings:** Declassified/Released US Department of State EO Systematic Review 30 JUN 2005